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What tax concessions are available?

A range of tax concessions are available to NFP organisations.

The table below provides a summary of tax concessions and the types of NFP organisations that can access them. Your organisation may need to meet certain requirements before it can access a concession

Summary of tax concessions

Table: Summary of tax concessions and types of NFP organisations

Tax concessions	Types of NFP organisations		
	Public benevolent institutions and Health promotion charities	Charities	Other NFP organisations
Income tax exemption (/Non-profit/your-organisation/do-you-have-to-pay-income-tax-/income-tax-exempt-organisations/)	✓	✓	✓ Certain types only
FBT exemption (/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/fbt-exemption/) (subject to capping threshold)	✓		✓ Certain types only – Public and NFP hospitals and public ambulance services are eligible for this concession
FBT rebate (/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/fbt-rebate/)		✓	✓ Certain non-government NFP organisations are eligible
GST concessions (/Non-profit/your-organisation/gst/gst-concessions/) for charities and gift deductible entities	✓	✓	✓ Certain types - the organisation must be a deductible gift recipient
GST concessions (/Non-profit/your-organisation/gst/gst-concessions/) for NFP organisations	✓	✓	✓
DGR endorsement (/non-profit/getting-started/getting-endorsed/is-my-organisation-eligible-for-dgr-endorsement-/) – the organisation must be endorsed by us unless the organisation is listed by name in tax law	✓	✓ Certain types only	✓ Certain types only

Refunds of franking credits (/Non-profit/your-organisation/investments.-credits-and-refunds/franking-credits/) – the organisation must be a Charity endorsed by us or a DGR or an organisation is listed by name in tax law	✓	✓	✓ Certain types only
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Next steps:

- [Register your NFP \(/non-profit/getting-started/register-your-nfp/\)](#)

See also:

- [Religious institutions \(/Non-profit/Getting-started/In-detail/Types-of-charities/Religious-institutions--access-to-tax-concessions/\)](#)
- [Non-profit companies and live-in residential carers \(/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/non-profit-companies-and-live-in-residential-carers/\)](#)

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